Previous references.

1905-6
(Sel. Rev.)

File No. 4

Serial Nos.

Later references.
No 483-16-S.R.-19-06

FILE No. 4 of 1905-06.

Reduction of Stamp duty on Agreements executed for service or for performance of work in a coffee plantation and other estates.

1 From the First Assistant Resident, No. 3668, dated 1st July 1905.
States that the United Planters' Association of Southern India have asked for the concession of a reduction of stamp duty on agreements executed for service or for performance of work in a coffee plantation accorded by the Government of India in their Notification No. 785-14 R. S., dated the 17th February 1899, being extended to all estates as defined in the Madras Planter's Labour Act, 1903, (Madras Act, I of 1903) and such reduction of duty being made applicable to agreements under which the advance given does not exceed Rs. 50, and calls for the views of the Durbar regarding the extension of the concession to the State.

4 To the Deputy Commissioners of Districts, No. Fl. 459-66, dated 14th July 1905.
Communicates the above to the Deputy Commissioners of Districts, and requests a detailed report as to how far the concession proposed therein would affect the stamp revenue in their districts.

5 From the Deputy Commissioner, Bangalore District, No. 56, dated 20th July 1905.
States that there being no coffee plantation in the Bangalore District, the proposed reduction of stamp duty will not affect the stamp revenue of that district.

6 From the Deputy Commissioner, Chitaldrug District, No. 78, dated 7th August 1905.
States that there are no coffee plantations in his district, and that the proposals in question have therefore no local application.

7 From the Deputy Commissioner, Kadur District, No. 101, dated 14-16th August 1905.
States that the planters in the Kadur District are in the habit of advancing contractors or commission maistris who supply coolies in gangs varying from 20 to 200 in number, at the rate of 10 to 12 rupees per head, the contractors or maistris executing a document for the full amount, that individual contracts are rare even in which cases the coolies do not execute written agreements, and that the proposed concession if extended to Mysore, would not involve any appreciable loss of stamp revenue so far as the Kadur District is concerned.

8 From the Deputy Commissioner, Mysore District, No. 181, dated 17th August 1905.
States that there is no means of ascertaining the exact number of labor contracts executed in the Mysore District annually on the Mysore stamp paper, and that the probable loss of revenue to Government, by the introduction of the proposed reduction of stamp duty, may however be estimated at Rs. 40 a year at the rate of 10 rupees for each estate in the district.

9 From the Deputy Commissioner, Tumkur District, No. 141, dated the 16—18th August 1905.
States that there will be no loss in the stamp revenue of the Tumkur District, if the concession in question is granted, as there are no coffee, pepper, cardamom or cinchona estates in that district.

10 From the Deputy Commissioner, Shimoga District, No. 207—158, dated 21st August 1905.
States that as the number of labor agreements with advances between Rs. 20 and 50 is few, no advantage is gained by the managers of estates in the Shimoga District from the intended change and that he does not therefore consider it necessary to make any change in the existing stamp laws in respect of agreements referred to which are very rarely entered into in that district.

11 From the Deputy Commissioner, Kolar District, No. 1667-138, dated 31st August 1905.
States that there are no coffee plantations in the Kolar District, and that the proposed concession will not affect the stamp revenue of that district.

12 From the Deputy Commissioner, Hassan District, No. 284—S., dated 11—13th September 1905.
States that a large majority of the contracts in the Hassan District is merely verbal, that the written contracts give an average of 172 documents per year, that the proposed reduction of stamp duty would entail a loss of Rs. 75 per annum in the stamp revenue of the district, but that the proposed concession will tend to increase the number of documents which will recoup the loss referred to.

13 To the First Assistant to the Hon'ble the Resident in Mysore, No. Pol. 279, dated 11th October 1905.
Explains that the proposed concession if extended to Mysore, would lead to a loss of revenue of about Rs. 84 a year which is by no means appreciable; but that on the other hand it is likely to facilitate many simple business transactions and may eventually lead to a systematic and formal recording of such transactions as are now carried on either verbally or by letters.

29

from 1905

G. R. S. 11] 1905.

GENERAL AND REVENUE SECRETARIAT.

(Sep. Res

NOTES.

File No. 4-05

FILE HEADING.

Notifications under the Stamp Regn II of 1900

From The H.A.R. Resident-in Mysore

No. 3668 Dated the 1/7/05 Received 1/7/05

Diary No. 15 Enclos. — Spare Copies. — Serial No.

BRIEF ABSTRACT OF LETTER.

States that the United Planters Association of Southern India have asked for the Concession of a reduced Stamp duty on agreements executed for service or for performance of work in a Coffee plantation accorded by the Govt. of India in their Note no 785-S.R. of the 17/2/99 may be extended to all estates & that the reduction of duty may be made applicable to agreements under which the advance given does not exceed Rs 50/ and calls for the views of the Govt. thereon pending the extension of the Concession to the State

NOTES AND ORDERS.

Draft submitted

6/7/05

Draft submitted

6/7/05

Notes—First sheet.

MGCPB—30,000—17-2-05.

361/6.7.05. 6.7.05 Draft submitted with the 2 Documents

6-7-1905 — 6.7.05

Serial No.

The question of the Revenue of Kudus & Hawaii would be of all the other Ds may be called for.

D. 7/7/05

to

7.7.1905

7506/7.7.05

You never have had a great wrong in this matter. Write the Planter's answer to this some months ago.

8/11/05

75·83

Draft accd

to

10.7.1905

Sd

There is already a draft in the file. may send to

4
10.7.05

This issued

10/7/05

In accordance with the above orders a reference should be made to all the Deputy Commissioners. The rates for Kudus and Hawaii in the draft may therefore be omitted

and Treasy.

4
11.7.05

to

11.7.1905

Funds

2
11.7.05

P. T.C.

NOTE—Contn. sheet

MGCPB—50,000—17-2 05

G.R.S. 12]
General and Revenue Secretariat

S&R File No. 4 of 1905

Serial No.	
4	To the Dy Comrs of Dists. No. H 459-66 dt the 14/7/05 Communicates the above to the Dy Comrs of Dists & requires a detailed report as to how far the concession proposed therein would affect the Stamp revenue in their districts
5	From the Dy Comr Bangalore No 56 dt the 20th July 1905 States that there is no Coffee plantation in the Bangalore dist the proposed reduction of Stamp duty will not affect the Stamp revenue of that dist
6	From the Dy Comr Chitaldroog No 78 dt the 7th August 1905 States that there are no coffee plantations in his dist & that the proposals in question have therefore no local application
8	From the Dy Comr Mysore No 681 dt the 17th August 1905. States that there is no

NOTE—Contn. sheet.

MGCPB—50,000—17-2 05

G.R.S. 12]
General and Revenue Secretariat.

S M File No. 4 of 1905

Serial No.

means of ascertaining the exact number of labour Contracts executed in the Mysore Dist'o annually on the Mysore Stamp paper & that the probable loss of revenue to Govt. by the introduction of the proposed reduction of Stamp duty may however be estimated at Rs 60 per annum at the rate of 10 rupees for each estate in the Dist.

7 From the Dy Comr Kadur No 101 of the 14/6 "reports States that the planters in the Kadur Dist. are in the habit of advancing Contractors or Commission masdoors who subsly Coolies in gangs varying from 10 to 200 in number, at the rate of 6 to 12 rupees per head the Contractors or masdoors executing a document for the full amount that individual Contracts are rare cases in which cases the Coolies

NOTE—Contn. sheet.

MGCPB—50,000—17-2-05

Serial No.

Do not execute written agreements and treat the proposed concession if extended to myore, would not involve any appreciable loss of Stamp revenue so far as the Kadur dist is concerned.

9 From Hedy Comr Mysore No 418 dt 4th August 1905 States that there will be no loss in the Stamp revenue of the Tumkur dist if the above concession in question is granted as there are no coffee, pepper, Cardamom or cinchona estates in that dist

10 From Rec dy Comr Shimoga No 207-158 dt 24th August 05 States that as the number of labor agreements with advances between Rs 20 & 50 is few no appreciable loss is caused by the issue of estates in the Shimoga dist from the intended change and that

NOTE.—Contn. sheet.

Serial No.

he does not therefore consider it necessary to make any changes in the existing Stamp laws in respect of agreements referred to which are very rarely entered into in the District

11 From the Dy. Comr Kolar No 1667-1388 dtd 31st August 05 States that there are no coffee plantations in the Kolar Dist & that the proposed Concession will not affect the Stamp revenue of that Dist.

12 From the Dy. Comr Hassan No 2824/5 dtd 11/3 4 September 05 States that a large number of the Contracts in the Hassan Dist is merely verbal, that the written contracts are on an average of 172 documents per year, that the proposed reduction of Stamp duty would entail a loss of Rs 75/- per annum

NOTE.—Contn. sheet.]

G.R.S. 12]
General and Revenue Secretariat.

S. R File No. 4 of 1905

Serial No.

in the Salt revenue of the district, but that the proposed concession will lead to increase the number of documents which will necessitate the loss referred to.

The Dy. Comr of the Nuddea District does not consider the proposed concession necessary. The Dy. Comr of Narsinghpore seems to be in favor of granting the concession, ~~but the Deputy Commissioner does not~~. The Dy. Comr of Mysore states that the proposed concession if granted would involve a loss of revenue to the extent of Rs 40/- per annum, but does not give the details. The Dy. Comrs of other districts simply say that the concession does not affect the Salt revenue of their districts submitted for orders.

The 16.9.05

From the replies furnished by the Deputy Commissioners it will be seen that the loss of revenue if any resulting from the extension of the proposed concession to Mysore is inappreciable small the amount being

NOTE.—Contn. sheet.

MGCPB—50,000—17-2-05.

Serial No.

exceeding two or three Hundred of Rupees. On the other hand there is every likelihood as pointed out by the Deputy Land Surveyor of Kurnool of the reduction in Stamp duty tending to increase the number of agreements executed on Stamped documents, thereby making good the loss, if not enhancing the revenue

submitted

7

16.9.05

Submitted to the Dewan Sahib thro the 2nd Councillor for orders

Read 16.9.05

16.9.1905

16.9.05

The concessions may be extended to the Province and the same duly notified in the Gazette.

18.9.1905

18.9.05

8821/19.9.05

Submit draft notification for Resident's approval also Notifications.

Send these papers to the Collector of Kurnool

20.9.05

23.9.1905

461/23.9.05

23.9.05

G.R.S. 12]
General and Revenue Secretariat.

(9)

S.R File No. 4 of 1905/1906

Serial No.

The limit is proposed to be raised from Rs 20 to ~~Rs~~ 30 - It is also proposed that what now applies only to a Coffee Plantation & Houses in future be extended to an "Estate" as defined in the Madras Talook Act of 1903 - The proposal does not seem to involve any appreciable loss of revenue and purpose may appear to meet the case but Govt of India will consider it favorably in regard to Madras & Coorg -

B.L.
25.7.905

B
25/7/1905

V
25-7-05

Ruled. A draft reply to the Residency & a draft order in endorsement the notifications in accordance with the views of the 2nd Councillor & the Remarks contained in para 8 of this note are submitted. Another draft reply to the Residency in accordance with the views of the 1st Councillor is also put up.

Draft letter & notification submitted with the recs of Dewan Saheb

B
27.9.05

27.9.05

MGCPB—50,000—1-2-05

NOTE—Contn. sheet

8982
27.9.05

B
27.9.05

B
27.9.05

B
27.9.05

Serial No. 13

Do. No. 7 A Resident
No. Pol 279.2 dtd 14.10.05
& plains that the proposed
concession if extended to Mysore
would lead to a loss of revenue
of about Rs 84/- a year which
is by no means appreciable
but that on the other hand it is
likely to facilitate many simple
business transactions & may in
eventually lead to a systematic &
formal recording of such trans
actions as are now carried on
either verbally or by letters

MGCPB—50,000—17-2-05

S.R 4-05. Sl no (1)
D. 15

R. P. B.—6-1905.—500

No. 3668

FROM

R. C. H. MOSS. KING, ESQ., I. C. S.,
FIRST ASSISTANT TO THE RESIDENT IN MYSORE.

Pol no 2 dy 1.7.05

To

The Dewan of Mysore.

Dated Bangalore. 1st July 1905.

SIR,

A proposal emanating from the United Planters' Association of Southern India has been submitted to the Government of India to the effect that (1) the concession of a reduced stamp duty accorded in paragraph 57 of the Notification of the Government of India in the Finance and Commerce Department No.785-S.R.dated the 17th February 1899, may be extended to all estates as defined in the Madras Planters' Labour Act,1903 (Madras Act I of 1903).and (II)the reduction of duty may be made applicable to agreements under which the advance given does not exceed Rs.50/-

"Estate"means land not less than 10 acres in extent whether held by one person or by more persons than one as co-owners and whether in one or more blocks and situated within any local area to which this Act has been extended which is being prepared for the production of,or actually produces,tea,coffee,pepper cardamom or cinchona or such other products as the Local Government may by order duly notified specify.

2. I am directed to request that the Offg: Resident may be favoured with the views of the Durbar on these proposals from

the point of view of the advisability or otherwise of the grant of such concession in the case of agreements of a similar nature for in the Mysore State.

3. Information has also been collected as to whether the proposed concession, regarding which the Mysore Government desire would involve any appreciable loss of revenue. The only source of obtaining any information on this point would appear to be from the Managers of Estates. It is well known that most of the estates in planting districts of Mysore are largely dependent on forest labour for their chief recruiting field being South Canara, where such labour is imported on payment of a premium to contractors who in return enter into contracts prior to their departure from the Madras Presidency. It is possible that the Managers of the estates subscribing to Labour Gazette furnish details as to the number of labour contracts entered into for periods of over Rs.20/- but not exceeding Rs.30/-, executed by coolies working on their plantations. This would give some idea of the number of labourers likely to be affected by the proposed concession.

4. The further [illegible]

[illegible]

Chief Secretary to Government.

G.R.S. 26]

File No 405

Serial No 2

Diary No. of letter replied to 15

No. H 459-66

Govt

General and Rev. Secretariat
(S R)
, *the* 14 July 1905.

Date of issue do

Signed by W Duthoit

To The Secretary to the Govt of India

3 blks. of the 18th July 1905 from the H. A Resident in Mysore re, the reduction of slavery duty on agreements executed for service or for performance of work in a Coffee plantation

Communicated to the Govt. Comrs of the ~~Western & Eastern~~ Districts for a detailed report. Para 57 of the Revenue Instructions of the Govt. of India refers to above has been

over.

a/Shows for the concerning proposed changes would affect the Revenue in their districts being submitted at once early date

SUBJECT.

entered

~~attached~~ in Memorandum

for ready reference

R.C.

6.7.1905

Agreement executed by persons or
for performance of work in a office
Declaration in the Head Post Office
Coorg or Mysore, to leave the ordinance
Sheet use Exchange Section A Page
Head Quarters Post Office and
one annas"

Thus ends
Office

4
6-7-05

List of enclosures,

Copied by

Examined by

MGCPB—20,000-19-12—04.

S.R. 4-05-2 Rec'd 0310 Rec'd 22/7/05

1905-06.

From The Dy Commissioner
Bangalore District

To The Secretary to the Govt.
of Mysore
Genl & Rev Departments

Dated 20th July 1905

Despatched 21st July 1905

Received

General No.
No. 56

Enclosure No.

Secys Offl Memo No. 457-66
S.R. 4-05-2
dated 14th July/05

Reports that there being no coffee plantations in this District any reduction in the Stamp duty on certain agreements as proposed will not affect the Stamp Revenue of this District.

Noted

S. 56

Bangalore District.
Dy Commissioner's Office
Bangalore 20th July 1905

From

K. R. Srinivasayengar Esqr. M.A
Offg Dy Commissioner
Bangalore District.

To

B. K. Venkatavaradaiyengar Esqr:
Secretary to the Government of
Mysore
General & Revenue Departments,

Sir

In reply to your official Memo
Ve. H. 459-66 dated 14th July 1905; for-
S.R.4-05-2
warding for report copy of letter No. 3668
dated 1st July 1905 from the 1st Assistant
to the Honorable the British Resident
in Mysore, re the reduction of Stamps
duty on certain agreements, I have
the honor to state that there being
no coffee plantations in this District,
any reduction in the Stamps duty as
proposed

proposed will not affect the Stamp
Revenue ~~base~~ of this District.

I have the honor to be,
Sir,
Your most Obedient Servant,

W. S. Simmons for
Offg Dy Commissioner
Bangalore District.

S.R. 4-05-8 (2) 5944 11 out 10/8/05

1905.

From A. Ramanujacharyar Esq
Deputy Commissioner
Chitaldrug District

To B. K. Venkatavaradacharyar Esq
Secretary to the Government of
His Highness the Maharaja of Mysore
General and Revenue Departments,
Bangalore

Dated 7th
Despatched } August 1905
Received

General No. 78
No.

Enclosure No.

In reply to his official memorandum No. H 459-66 / S.R. 4-05-2 of the 14th Ultimo calling for a detailed report as to how far the concession of a reduced stamp duty of one anna in respect of agreement executed for service or for performance of work in a coffee plantation, would affect the Stamp Revenue in this District has the honor to state that there are no

Coffee

Coffee plantations in this
District and that the proposals
in question therefore have
no local application.

Deputy Commissioner
Chittaldrug District

S&A 405-8(11)20 (7) dk.
Nil 17-8-05

190 . 1692

From

The Deputy Commissioner
Kadur

To

The Secretary to the
Govt. of Mysore
Pub. & Rev. Deptt.

Dated 14th Aug 1905.

Despatched 16/8

Received

General No. 101

No.

Enclosure No. Nil

Submitting a report as to how far the concession of a reduced Stamp Duty in the case of labour contracts under which advances are given to coolies to work in the Estates would affect the Stamp Revenue in the Kadur Dist.

Camp Kotapur, 14th August 1906.

From

M. Thangiah Chetty Esq B.A.
Deputy Commissioner
Kadur Dt

To.

B. K. Venkataravadiengar Esqr:
Secretary to the Government
of Mysore
General & Revenue Depts

Sir,

Adverting to your official memorandum No 7R 459-66 of the S.R. 4 of 2
14th ultimo, calling for a report as to how far the concession of a reduced stamp duty in the case of labour contracts under which advance given by Estate owners to coolies does not exceed Rs 50, as proposed by the United Planters Association, would affect the Stamps & Revenue in this District, I have the honor to report that I consulted the Honorary Secretaries of the North Mysore Planters' Association and North Mysore Native Planters' —

Association on the subject.
The North Mysore Planters,
whose chief recruiting field
is South Canara, are in the
habit of advancing contract-
ors, or commission maistries, who
supply coolies in gangs varying
from 20 to 200 in number and
for which service they receive
a lumpsum advance at the
rate of from Rs 8 to 12 per cooly,
executing as security a contract
bond covering the total amount
thus advanced. In consequence
of this, contracts covering ad-
vances below Rs 50/- are very
rarely entered into by them.
The Native Planters generally
entertain maistries who bring
with them from 15 to 50 coolies
who receive advances at the
rate of about Rs 10/- each. the
maistri executing a contract
for the total amount, on condi-
tion of receiving a commission

of Rs 10/- for every Rs 100/- worth of work done, in addition to his pay, which will be between Rs 8 and 10/- per month. Individual contracts are also entered into by them in the case of coolies who agree to stop on the Estates for a few years, that is to say, until the advances are fully worked out; but such cases are said to be rare, and even then, the coolies do not execute written agreements.

In view of the above circumstances, I am of opinion that the proposed concession, were it sanctioned and extended to Mysore, would not involve any appreciable loss of Stamp Revenue, so far as this District is concerned.

I have the honor to be,
Sir,
Your most obedt servant

Offg Deputy Commissioner
Kadur Dist

DK

Std 4-05 Sl no (8) 11 D.796

Jun 1905 20.8.05

From H. H. Sparke Esqr
Deputy Commissioner
Nuppore District

To
B. K. Venkatavaradarangaiar Esqr
Secretary to the Govt of
Nuppore General & Revenue
Department

Dated 17/8 August 1905
Despatched

Received

General No. 187
No.

Enclosure No. One

Furnishes information re the proposed reduction of Stamp duty on agreements executed for Service in Coffee estates—

No 181
EC 1

Deputy Commissioners office
Mysore District

Dated Mysore 17th August 1908

To

B. K. Sreekantaradaengar Esqre
Secretary to the Government of Mysore
General and Revenue departments

Sir,

With reference to your official
Memo No JC 459-66 dated 14th July 1905
SA. 4-05 2
Calling for certain information regarding
the proposed reduction of stamp duty
on agreements executed for service in
Coffee estates being extended to all
estates, I have the honor to state that
there are only 3 Coffee estates in the Cha-
-marajanagar Taluk of this District. The
Proprietor and Managers of these estates
were addressed to kindly let me know
the nos: of agreements executed by the
Masters and Coolies working in their
estates during the past three years. Messrs
Arbuthnot & Co inform me that no work
was done in the Kaikere & Karadihalli

estates for the past three years, and consequently no agreements were executed by Mestries and Coolies in Connection with these estates. Mr Claude K Martin, Manager of Gorahatte and Bedagali estates informs me that he is not able to give the exact no: of agreements executed in Connection with these estates for the past 3 years adding that the probable no: of agreements might be about 20 a year on both the estate A Copy of his letter is herewith sent. It will be seen from the above Communication that there is no means of ascertaining the exact number of labour Contracts executed in this District annually on Rupee Stamp paper. The probable loss of revenue to Government by the introduction of the proposed reduction of Stamp duty may however be estimated at Rs 40/- per year at the date of Rs 10/- for each estate. I have the honor to be

Sir

Your most obedient servant

[signature]

Dy. Deputy Commissioner
Nuwara Eliya

Claude K Martin

Bedagali Estate
Chennarajnagar P.
July 19th 1905.

H. A. Sparkes Esqr
Deputy Commissioner
Mysore District.

Sir

In reply to your letters C No 25 dated 15th July 1905, I am afraid I cannot give you any satisfactory information on the subject, as the general custom for Managers of Estates, is to advance Maistries sums varying from Rs 100/- to Rs 500/- on agreements to bring in the labour required for the year - They (the maist making their arrangements with the individual coolies in their villages. Their usual methods of doing this are

The Maistry gives a man Rs 5/- or Rs 10/- on the condition that he comes himself and brings his wife or one other to work on the Estate for one year in his gang, the advance to be recovered from his pay - The Maistry as his security usually only takes a stamp receipt for the money. In some instances they enlist a sub agent to bring in 10 or 12 Coolies in which case they advance the man at the rate of Rs 5/- a Cooly, and make an agreement with him on an 8 annas stamp paper. A record of these transactions we do not keep - The average amount of these transactions on the Bedagali Estate during a

season are about 10, and on the Jorraghatti Estate about the same, amounting to about 20 8 annas stamps papers being used on the year or about 60 in the three years.

I have the honor to be
Sir
Your most obedient Servant
(Sd) Claude L. Martin
Manager of the Jorraghatti
and Bedagali Estates.

Copy"
Illegible
Deputy Commissioner.

S.R

S.A. 4-05 ~~S.R. 2-05~~ No. (9)

Received 21/8/05

1905-06. D 799

From K Doraswami Iyer Esq.
Deputy Commissioner
Tumkur District

To B. K. Venkataravadhanyar Esq.,
Secretary to the Government of
H. H. the Maharaja of Mysore
General & Revenue Departments.

Dated 16th August 1905.

Despatched 18th August 1905.

Received

General No. 141
No.

Enclosure No.

With reference to Secretary's Memo No. 459-66 S.A. 4-05-2 dated the 4th July 1905 requesting to report whether the revenue under "stamps" would be affected if the proposed Concession of a reduced stamp duty accorded in paragraph 57 of the Notification of the Government of India in the Finance & Commerce Department No. 785- S.R. dated the 17th February 1899 be extended

to Mysore, undersigned has the honor to state that there will be no loss in revenue so far as this District is concerned, if the Concession alluded to in the above is granted, as there are no Coffee, Pepper, Cardamom or Cinchona Estates in this District.

I have the honor
Sir
Your most obedient
humble servant
[illegible]
Deputy Commissioner
Tumkur District.

S/4 4-05. S/Pro (10) 822 S.R

1905-06

From Mr. S. Narayana Rao
Deputy Commissioner
Nuzvid Division

To B. K. Venkata Varadarajulu
Secretary to Government
General and Revenue Dept.

Dated 21st August 905.

Despatched

Received

General No. 287
No. 1589

Enclosure No. 1

With reference to No
Fl. 459-66 dated 14th July 9
S.R 4-03-2
States that Mr. H. F. Strickla
was consulted in the matte
and submits a copy of
his letter of the 5th Instan

No. 207/158 Rel.

Deputy Commissioner's Office
Shimoga District.
21st August 905.

From,

M. S. Narayana Rao Esquire
Deputy Commissioner,
Shimoga District.

To. B. K. Venkata vardaviengar Esquire
Secretary to Government Home
General and Revenue Depts.

Sir,

With reference to your No. Rl 459-66 / S.R. 4-05-2 dated 14th July 1905, calling for a report as to how far the proposed reduction of the Stamp duty on Labour Contracts would affect the Stamps Revenue in this District, I have the honour to state that Mr H. G. Strickland, Manager of Rubber Plantations was consulted in the matter and a copy of his letter of the 5th Instant is herewith submitted. As the number of labour agreements

with

with advances between Rs 20 and Rs 50 is few, no advantage is gained by the managers of estates in the District from the intended change

2. Under these circumstances, I do not consider it necessary to make any change in the existing Stamps Laws in respect of agreements referred to which are very rarely entered into here.

I have the honour to be

Sir,

Your most obedient Servant.

H Chevallier

Offr Deputy Commissioner

Nuwara Eliya District.

JFH

Shimoga
5th August 905.

To

The Deputy Commissioner
Shimoga District.

Sir,

I have the honour to acknowledge the receipt of your No 205 of the 21st Ultimo regarding the number of Labour Contracts (within the meaning of the Madras Labour act of 1902) executed by coolies on estates in Mysore, with advances between 20 and 50

In reply, I have the honour to state that the Madras Labour Act is unfortunately not yet in force in Mysore and the old custom of importing

labour

labour under contracts between the Planter and the Maistry is still in force. As far as I am aware no labour contracts between the cooly and the Maistry exist.

Consequently all our Contracts for imported labour are for considerable numbers of coolies and the advances given are much over 50/.

Where local coolies are employed these receive petty advances which are entered against them in the Estate Books and it is not customary to take any agreement in respect of these.

There are therefore but few, if any, labour agreements with advances between 20/ and 30/.

I have etc.

"Copy" Sgd/ H. F. Strickland

For Deputy Commissr.

S84 4-05 ill Mysore (10) S. R
Mail 29-05 N. 1007
From

The Deputy Commr
Kolar District

To The Secretary to the
Govt of Mysore General
& Revenue Departments

Dated 31st August 1905

Dated 31

No. 1667
138

Reporting on the petition
of Rama Dutt on agreements
executed for service on Coffee
Plantations.

Deputy Commissioner's Office
Kolar District
Dated 31st August 1905

From.

K. P. Puttanna Chetty Esqr
Deputy Commissioner
Kolar District

To.

B. K. Venkatavarda Iyengar Esqr
Secretary to the Government
of H.H. the Maharaja of Mysore.
General and Revenue Depts

Sir.

With reference to your official memorandum No. H 459-66 S.R. 4-05-2 dated the 14th July last, regarding the reduction of Stamp duty on agreements executed for service, &c in a Coffee plantation, I have the honor to state that there are no Coffee plantations in

in this District and that the proposed Concession will not affect the stamp revenue of this District

I have the honor to be
Sir
- your most obedient Servant

W H Hammersley

Deputy Commissioner
Kolar District -

SWC

Jdl. 4-05-8 2nd (2)

Deputy Commissioner's Office
Hassan District
Dated 11th September 1905

From

P. R. W. Wettherall Esq
Deputy Commissioner
Hassan District

To

B. K. Venkatavaradiengar Esq
Secretary to the Government of
H.H. the Maharaja of Mysore
General and Revenue Department
Bangalor

Sir,

Adverting to your official
Memorandum No H 459-66
B 4-05-2
dated 12th July 1905 communicating
to me a copy of letter No 3668 dated
the 18th idem from the Residency
on the subject of the proposed
reduction of Stamp duty on
labour

1905. No. 9.

From
R. R. W. Wathen Esqr
Deputy Commissioner
Hassan District

To
B. K. Venkatanarasinha Ayya
Secretary to the Government
of His Highness the Maha Raja of
Mysore General & Rev. Depts.

Dated 11th September 1905

Despatched 13th

Received

General No. 2824
No. S

Enclosure No. One

Submitting report on the subject of the proposed reduction of stamp duty on certain Labour Contracts.

labour contracts covering advances of over Rs 20/- but not exceeding Rs 50/- and calling for a detailed report as to how far the concession proposed therein would affect the Stamp Revenue in this District, I have the honour to state as follows:-

According to Article 5 of Schedule I of the Stamp Regulation, the stamp duty on all agreements not relating to the sale of a Government Security or a share in an incorporated Company or other body corporate &c is 8 annas but in pursuance of para 57 of the Notification of the Government of India in the Finance and Commerce Department No 785-8R dated 17th February 1899 the duty had been reduced to one anna in the case of agreements executed for service or for performance of work in a Coffee Plantation

in the Madras Presidency, coorg or Mysore where the advance given under the agreement does not exceed Rs 20/-. This concession of a reduced stamp duty is now proposed to be extended to all estates as defined in the Madras Planters' Labour Act 1903 and made applicable to agreements under which the advance given does not exceed Rs 50/-

2. In view to form an idea of the extent of the probable loss involved in the proposed concession, I addressed directly all the European Coffee Planters who are either owners or Superintendents in charge of the more important estates situated in Nanjarabad and Pelur Taluks of this District and requested them to furnish details as to the number of labour

Contracts

executed during the past three years by the Maistries or Coolie for work concerning advances of over Rs 20/- but not exceeding Rs 50/. I also furnished the Senior Assistant Commissioner at Saklaspur with a list of the principal native planters in the Manjarabad and Belur talukas and requested him to obtain and send similar particulars in respect of their estates

3. From the statement prepared in this office on the replies received upto date from 29 European Planters in respect of more than 30 estates it may be seen that only in 15 estates owned or superintended by 12 European Planters such written contracts have been executed, Some of the other

gentlemen stating that owing to local labour being found sufficient no such contracts had been executed concerning their estates. Some 4 or 5 European Planters have replied stating that their agencies give advances to coolies in South Canara and have the necessary documents executed there and that the number of such contracts executed by them cannot now be furnished as the agencies have not returned to the estates from South Canara. A statement showing the names of the several Planters or Superintendents (European and Native) and the number of labour contracts executed concerning their estates during the past three years for sums over Rs 20/- but

and

not exceeding Rs 50/- is herewith submitted.

4. It will thus be seen that a large majority of the contracts is merely verbal, and that approximately only 515 written contracts have been executed during the past 3 years which would indicate an average of 172 documents per annum. If the stamp duty be reduced from 8 annas to one anna as proposed, the probable loss on 172 documents would amount to Rs 75-4-0 or in round figures Rs 75/- Bent against this circumstance there is the great probability of most contracts being consequently written instead of verbal contracts which latter form the very large majority at present as cheapness will undoubtedly

induce very many to take advantage of documents for the greater security they afford.

5. On a careful consideration of the foregoing circumstances I am of opinion that the proposed reduction may not involve any appreciable loss of Revenue to the Government. I quote in the margin the opinions of Mr Graham Anderson C.S.E. and Mr A.R. Park on the subject for the information of Government and it may be here stated that the former employs local labour only while the latter employs the great bulks of labour from South

Mr Graham Anderson C.S.E.

"× × × There is every probability that instead of the Revenue suffering a loss the proposed change it would be benefitt and many simple business transactions of every day occurrence which at present a carried out verbally or by letter would properly and systematically recorded

Mr A.R. Park

"× × × I may be allowed to stat my opinion that the proposed reduction i stamp duty would not cause the Governmen any appreciable loss of Revenue as the gre percentage of Labour Contracts between Rs and Rs 500- under Act XIII of 1859 are now verbal agreements — in fact it might l to increase of revenue if all agreemen to Rs 500- were written and stamped orea I can of course only speak for the estate under my charge."

Surma

Canara

6. Replies from 2 European Planters have not been received yet although repeated reminders have been sent to them and urgent reminders have again been addressed to them today. On receipt of their replies the number of contracts, if any, executed concerning their estates will be reported in Continuation of this letter.

I have the honour to be

Sir

Your most obedient Servant

P. M. Fitzgerald

Deputy Commissioner

Hassan District

Jdh 4-05 8 (13)

Kol no 279 Dy 70 . 10.05
Inel 12

To

R.C.H. Moss King Esq., I.C.S.,
First Assistant
to Hon'ble the Resident in Mysore.

Sir,

With reference to your letter No . 3668. dated the Ist July 1905. calling for the views of the Durbar regarding the proposed extension of the concession of a reduced stamp duty to all estates as defined in the Madras Planters' Labour Act 1903, I am directed to state that the system of obtaining coolies in the coffee plantations in Mysore is not uniform. Generally the coffee planters rely upon Maistries for the supply of labour to secure which advances by far larger than ₹50 are made to them. Labour is collected by the Maistries direct; but stamped receipts executed by the coolies constitute the only evidence of the advances received by them. Local labour is directly secured by the coffee planters themselves who, however, rely only upon their account books for ascertaining the advances outstanding against the coolies.

Enc one only
MS

2. The system of procuring labour detailed in para 3 of the letter under reply does, however, obtain in many plantations of the Hassan District and in a few of the Mysore District. The accompanying statement shows that on

copied JH. 9/10.

an average, 172 documents of the kind contemplated are executed every year in the former District. In the latter District 20 such transactions are said to take place annually. Thus the proposed concession, if extended to Mysore, would lead to a loss of revenue of about Rs.84 a year, a loss by no means appreciable.

3. The Durbar are of opinion that the proposed concession is likely to facilitate many simple business transactions and may eventually lead to a systematic and formal recording of such transactions as are now carried on either verbally or by letters.

Secretary.

2.X.05

5.10.05

Hassan

Statement showing the names of the several Planters with
Inrespect of advances of Rs.20/- and upwards but not exceed

Serial No.	Name of owner or Supdt. in charge of the Estate.	Name of Estate.
1	J.A. Harris Esq.,	Chicknahalle-Bel
2	H.F. Anderson Esq	Kirahalli Manjah
3	R.F. Lamb Esq.,	Kadamanay Manjanhalli Mani Beegathi
4	S. Sladden Esq.,	Ossoor
5	S. Sladden Esq.,	Soondahally
6	C.K. Pittock Esq.,	Bactnney
7	J.E. Butcher Esq.	Kongaravalli
8	Captn. E.C.Foster	Ruscidi
9	P.M. Wilkins Esq.,	Hoskote Sanivaras
10	C. Lake Esq.,	Watehalla and Oot
11	D. Rayan Esq.,	Cuppini Tullar,
12	H.D. Chaldicott Esq.,	Karadigetta
13	Mr. Osman Sab	Golagonde
14	Mr. Siddegowda	Hoskere
15	Mr.Sivegowda	Devaldakere
16	Mr. Subba Setty.	Saklespur

Native Planters concerning 16 Estates in (Belur

Total during
2

Dated 11th September 1905.

District.

the number of their contracts executed on their estates
ng Rs.50/- during the past 3 years.

	Approximate total No. of labour contracts executed for advances between Rs.20/- and 50/- during the past 3 years.	Remarks.
r Tq.	150	No labour contracts have been said to be executed in the otherr estates of the european planters who were addressed in the matte and from whom replies have been received vide covering letter.
ad Tq.	6	
	40	
	36	
	13	
	1	
	10	
	5	
nte -	6	
olalu-	15	
njarabad Tq.	2	
do	1	
do	8	
do	8	
do	28	
do	1	
Taluk	180	Details not furnished by the Amildar.
he past years.	515	
		Average No. of documents per annum.

Sd/- Wetherall

Deputy Commissioner

Hassan District.